

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

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In re:

Chapter 11

FRALEG GROUP, INC.,

Case No.: 22-41410-jmm

Debtor.

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**ORDER SUSTAINING DEBTOR’S OBJECTION REDUCING  
PROOFS OF CLAIM NUMBERS 2 AND 3 FILED BY  
NEW YORK CITY DEPARTMENT OF FINANCE**

Upon the objection [Dkt. No. 67] dated December 14, 2022 (the “Objection”) of Fraleg Group, Inc., the reorganized debtor (the “Debtor”), by its counsel, the Law Offices of Avrum J. Rosen, PLLC, pursuant to section 502 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and the E.D.N.Y. Local Bankruptcy Rules, seeking the entry of an order reducing proofs of claim numbers 2 and 3 filed by New York City Department of Finance each in the amount of \$45,644.86 (\$91,289.72 together); and the Court having held a hearing on the Objection on January 18, 2023; and there being no filed opposition to the relief requested; and the Court having found that: (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (ii) venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409, (iii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (iv) notice of the Objection was sufficient and no additional notice of or a hearing on the Objection is required under the circumstances, and (v) the relief sought in the Objection is in the best interests of the Debtor’s estate, its creditors and other parties in interest; and the Court having reviewed the Objection and having determined that the

legal and factual bases set forth in the Objection establish just cause for the relief granted herein;  
now, therefore,

**IT IS HEREBY ORDERED THAT:**

1. The Objection is sustained to the extent provided herein.
2. Pursuant to Section 502, Bankruptcy Rule 3007 and Rule 3007-1, Proof of Claim Number 2 filed by New York City Department of Finance is hereby reduced to \$0.00.
3. Pursuant to Section 502, Bankruptcy Rule 3007 and Rule 3007-1, Proof of Claim Number 3 filed by New York City Department of Finance is hereby reduced to \$0.00.
4. The Clerk of the Court is authorized to take any and all actions necessary or appropriate to give effect to this Order.
5. The Court may retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.